

State of Nevada GCB: Audit Division

Version Date: 7/09/2014

1988133 Audit Division Workpapers

Reviewed: 06/04/2014

Description: These records are used to document summaries and decisions made by the Audit Division. The files may include, but are not limited to: audit reports and reviewed financial statements with supporting documentation; NGC Regulation 3.020 files; NGC Regulation 8.130 Transaction files; agency internal control workpapers; audit committee minutes and summaries; pari-mutual files; risk files; bankroll verifications; count submissions.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1988137 Deposit Detail Sheets

Reviewed: 07/09/2014

Description: This record series documents the licensee's payment of taxes. After the deposit has been made the Tax & License Division is provided with a copy of the deposit slip, a tape reconciling the bank deposit to the forms received from the licensee and the original batch control sheet from the deposit. The series may include, but is not limited to: copies of deposit slips, receipts and supporting documentation.

Retention: Retain these records for a period of six (6) months from the date of the report.

Disposition: Destroy Securely

1988138 Internal Control Files

Reviewed: 06/04/2014

Description: This record series documents the internal controls a licensee is required to report in compliance with NGC Regulation 6. The series may contain, but is not limited to: documentation of internal control systems with amendments, memorandums, and supporting documentation.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1988140 Loan and Lease Files

Reviewed: 06/04/2014

Description: This record series documents the approval process of the Board for licensees requesting loans (See NGC Regulation 8.130 (1) and (2)). The record series may include, but is not limited to: loan agendas, copies of loan and lease documents, reports and supporting documentation.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely

1988143 Special Investigations

Reviewed: 06/04/2014

Description: This record series documents special investigations by the audit division. The series may include, but is not limited to: formal reports, summary of findings, and supporting documentation.

Retention: Retain these records for a period of six (6) fiscal years from the end of the fiscal year to which they pertain.

Disposition: Destroy Securely